

GODFREY & KAHN, S.C.
One East Main Street, Suite 500
P.O. Box 2719
Madison, Wisconsin 53701-2719
Telephone: (608) 257-391100
Facsimile: (608) 257-0609

Katherine Stadler
Eric J. Wilson (*Pro Hac Vice*)

Attorneys for the Fee Committee

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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| In re | : | Chapter 11 |
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| LEHMAN BROTHERS HOLDINGS, INC. <i>et al.</i> , | : | Case No. 08-13555 (JMP) |
| | : | |
| Debtors. | : | (Jointly Administered) |
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**STIPULATION BETWEEN MMOR CONSULTING INC.
AND FEE COMMITTEE ON THE SECOND INTERIM APPLICATION OF MMOR
CONSULTING INC., TAX SERVICES PROVIDERS TO THE DEBTORS, FOR
COMPENSATION AND EXPENSES FOR THE PERIOD
OCTOBER 1, 2010 THROUGH JANUARY 31, 2011**

**TO: THE HONORABLE JAMES M. PECK
U.S. BANKRUPTCY JUDGE**

WHEREAS, on March 14, 2011, MMOR Consulting Inc. (“MMOR”) filed the *Second Interim Fee Application of MMOR Consulting Inc. for Allowance of Compensation for Services Rendered and for Reimbursement of Expenses for Tax Services Providers to the Debtors and Debtors-in-Possession for the Period from October 1, 2010 through January 31, 2011* (the “Second Fee Application”) [Docket No. 15015] seeking interim compensation of \$229,281.25

for professional services rendered, and reimbursement of out-of-pocket expenses in the amount of \$2,694.96;

WHEREAS, MMOR has received from the Debtors 80 percent of the amounts invoiced to the Debtors for professional services rendered and 100 percent of the amounts invoiced for expenses;

WHEREAS, pursuant to the *Order Appointing Fee Committee and Approving Fee Protocol* [Docket No. 3651], and consistent with the procedures set forth in the *Amended Fee Protocol* attached as Exhibit A to *Order Amending the Fee Protocol* [Docket No. 15998], counsel for the Fee Committee in Lehman Brothers Holdings, Inc. (the “Fee Committee”) has reviewed the Second Fee Application, issued a Confidential Letter Report on August 10, 2011, and entered into a dialogue with MMOR regarding the application;

WHEREAS, as a result of that dialogue, MMOR has agreed to accept the Fee Committee’s proposal of a \$990.00 disallowance of fees for professional services rendered, and a disallowance of \$1,168.33 for the reimbursement of out-of-pocket expenses; and

WHEREAS, notwithstanding this Stipulation, the Second Fee Application remains subject to notice, an opportunity for a hearing, and Court approval under Rule 2016 of the Federal Rules of Bankruptcy Procedure and 11 U.S.C. §§ 330, 331.

STIPULATION

NOW, THEREFORE, the Fee Committee and MMOR hereby stipulate and agree that the Court may enter an order (to be submitted subsequently) approving MMOR’s request for interim compensation and reimbursement of expenses in the amount of \$228,291.25 in fees and the reduced amount of \$1,526.63 in expenses.

Dated: Madison, Wisconsin
November 17, 2011.

GODFREY & KAHN, S.C.

By: /s/ Katherine Stadler
Katherine Stadler
GODFREY & KAHN, S.C.
One East Main Street, Suite 500
Madison, Wisconsin 53703
Telephone: (608) 257-3911
Facsimile: (608) 257-0609
E-mail: kstadler@gklaw.com

Attorneys for Fee Committee

Dated: New York, New York
November 16, 2011.

MMOR CONSULTING INC.

By: /s/ Michael Morgese
Michael Morgese
MMOR CONSULTING INC.
750 Third Avenue, 9th Floor
New York, New York 10017
Telephone: (212) 768-2233
Email: michael.morgese@lehmanholdings.com

*Tax Services Providers for Debtors and Debtors in
Possession*

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